UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

ν.

MOSHE LAX, individually, as an executor of the Chaim Lax Estate, as a trustee of the Chaim Lax Family Trust, and as a trustee of the GAMA Trust; ZLATY SCHWARTZ, individually, as executor of the Chaim Lax Estate, as trustee of the Chaim Lax Family Trust, and as a trustee of the GAMA Trust; SHAINDY LAX; JUDITH LAX; J.L., a minor; 299 HEWES STREET REALTY CORP: 307 HEWES STREET REALTY CORP: JBAM REALTY LLC, a/k/a JBAM REALTY 2 LLC; BEN ZION JACOBOWITZ; TOBY JACOBOWITZ; SL HOLDINGS I, LLC; SL HOLDINGS II, LLC; SL HOLDINGS III, LLC; SL HOLDINGS IV, LLC; SL HOLDINGS V, LLC; DIAMOND DYNAMICS LLC; KGK JEWELRY LLC; CONGREGATION BAIS YEHUDAH D'GANITCH; LX HOLDINGS LLC; MORRIS SCHLAGER; GITTY SCHLAGER; JOSEPH GREEN; HANNAH GREEN; HENNY GREEN; and HERSHI GREEN,

Defendants.

No. 1:18-cv-04061-ILG-PK

Dist. Judge I. Leo Glasser

Mag. Judge Peggy Kuo

DECLARATION OF TERRENCE FRASER IN SUPPORT OF PLAINTIFF UNITED STATES' MOTION FOR PARTIAL SUMMARY JUDGMENT

- I, Terrence Fraser, pursuant to 28 U.S.C. § 1746, declare as follows:
- 1. I am an Estate Tax Attorney employed in the Internal Revenue Service ("IRS") at 290 Broadway, New York, New York.
- 2. In my role as Estate Tax Attorney, I conducted an examination of the Estate of Chaim Lax's federal estate tax liabilities.

3. Attached hereto as **Exhibit A** is a true and correct copy of the signed Form 890, Waiver of Restrictions on Assessment and Collection of Deficiency and Acceptance of Overassessment – Estate, Gift, and Generation-Skipping Transfer Tax, for the taxpayer Estate of Chaim Lax's federal estate tax liabilities. The Form 890 resulted from the above-referenced examination.

I declare under penalty of perjury that the foregoing is true and accurate. Executed on this 9th day of November 2020, at New York, New York.

/s/ Terrence Fraser TERRENCE FRASER

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of December, 2020, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all registered parties.

/s/ Philip L. Bednar

PHILIP L. BEDNAR
Trial Attorney, Tax Division
U.S. Department of Justice

Form **890** (Rev. October 1988) Department of the Treasury - Internal Revenue Service

Waiver of Restrictions on Assessment and Collection of Deficiency and Acceptance of Overassessment - Estate, Gift, and Generation - Skipping Transfer Tax

Date Receipt EIVED Internal Revenue York, N.Y.

DEC 0 4 2012

(Please see the instructions on the back of this form)

Part 1. Consent to Assessment and Acceptance of Overassessment

NTERNAL REVENUE SERVICE

I consent to the immediate assessment and collection of any deficiencies (increase in tax and penalties) and accept any overtory 1 assessment (decrease in tax and penalties) shown below, plus any interest provided by law. I understand that by my signing this waiver, a petition to the United States Tax Court may not be made, unless additional deficiencies are determined.

 Date of Death or Period Ending: 11/03/2008

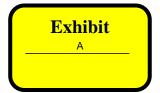
 Item
 Increase
 Decrease

 Tax
 \$4,456,718
 \$0

 Penalty
 \$0
 \$0

 Total
 \$4,456,718
 \$0

If the estate is required to file with the District Director of Internal Revenue evidence of payment of estate, inheritance, legacy, succession, or generation - skipping transfer taxes to any State or the District of Columbia, I understand that such evidence must be filed by ______, or the credits for these taxes will not be allowed. I also agree to the assessment and collection of the increase in estate tax and penalties of \$ ______ based on the disallowed credits, plus interest figured to the 30th day after _____, or until this increase is assessed, whichever is earlier.



Estate of Cha	im Lax,		
Executor or	Sign here By Address		12/3/12 gw
Administrator	\ \		
Executor or	Sign bere By Glaty Schurt		Date 173/12 W
Administrator	Address		
Donor	Name	Address	
Donor's Signature	Sign here By		Date

Form 890 (Rev. 10-88)